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PAUL W. RAINWATER
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of State Uniform Payroll

June 09, 2011

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2011-50

TO: All LaGov HCM Paid Agencies

FROM: Andrea P. Hubbard
Director

SUBJECT: Employee/Employer Retirement System Rates for Fiscal Year 2011/2012

Listed below are changes to employer contribution rates effective the first payday of fiscal year 2011/2012 (pay period beginning 06/13/2011). If any employee or employer contribution rates change as a result of legislative action, an updated memo will be sent.

- LA State Employees' Retirement; see OSUP Memorandum [2011-49](#)
- Teachers' Retirement employer contribution rate changing from 20.2% to 23.7%
- State Police Retirement employer contribution rate changing from 50.9% to 55.9%
- Registrar of Voters Retirement employer contribution rate changing from 14.25% to 15.5%
- LA District Attorneys' Retirement employer contribution rate changing from 9.0% to 9.75%
- LA School Employees' Retirement employer contribution rate changing from 24.3% to 28.6%
- Sheriff's Pension and Relief Fund employer contribution rate changing from 12.0% to 12.50%

Retroactive adjustments processed in LaGov HCM will have the retirement contributions (employee and employer share) calculated based on the rate in effect for the period being corrected. All retroactive adjustments dated December 16, 2007 and prior require manual entries. Please contact the OSUP Wage and Tax Administration Unit (WTA) for assistance with adjustments. Retroactive adjustments that affect an Optional Retirement Plan (ORP) may also require special adjustments. Agencies must contact WTA if retroactively correcting an ORP.

A revised table listing all retirement plans and their employee/employer rates in effect for the 2011/2012 fiscal year is attached. This table replaces the table attached to OSUP Memorandum [2011-27](#).

If you have any questions, please contact a member of the OSUP WTA Unit at _DOA-OSUP-WTA@la.gov or (225):

Penny Jones	342-2053	Wendy Eggert	342-0714
Tiko Ary	342-1651	Cindy McClure	342-5346
Gary Bennett	342-1652	Tracy Smith	219-0191

APH:PFJ/pbh

FISCAL YEAR 2011/2012 RETIREMENT CONTRIBUTION RATES

	LaGov HCM Plan Code	Employee Rate		Employer Rate
		Pre-Tax	Post-Tax	
State Retirement				
State Employees' Hired before 07/01/06	LASE	7.50%		25.60%
State Employees' Hired on or after 07/01/06	LAS6	8.00%		25.60%
State Employees' Hired on or after 01/01/11	LAS1	8.00%		25.60%
Corrections Component 1	LC01	9.00%		30.90%
Corrections Component 2	LC02	9.00%		26.40%
Corrections Component 2 100% Vested Plan	LC40			26.40%
Wildlife & Fisheries Plan	LASW	9.50%		35.50%
Wildlife & Fisheries 100% Vested Plan	LW40			35.50%
LASERS Misc Plan/Legislative Plan	LAMP	9.50% - 11.50%		34.30%
Treasurer's Plan	LAST	7.50%		00.00%*
ORP-Great West Hired before 07/01/06	LAOG	7.50%		25.60%
ORP-Great West Hired on or after 07/01/06	LAG6	8.00%		25.60%
ORP-Great West Hired on or after 01/01/11	LAG1	8.00%		25.60%
LASERS DROP	LASD			
LASE 100% Vested	LA40			25.60%
LASERS Governor/Lt. Governor	LASG	11.50%		34.30%
LASERS Peace Officers	LCPO	9.00%		28.40%
LASERS Peace Officers 100% Vested	LP40			28.40%
LASERS Bridge Police Plan	LABP	8.50%		21.40%
LASERS Bridge Police Officer Plan 2	LAB6	8.50%		21.40%
LASERS Alcohol & Tobacco (Eff 07/01/08)	LATC	9.00%		26.10%
Lasers Hazardous Duty Employees (Eff 01/01/11)	LAHD	9.50%		23.10%
Teachers' Retirement				
Teachers' Retirement	TRSL	8.00%		23.70%
Non-Deferred Teachers' Plan	TRSN		8.00%	23.70%
ORP-Aetna Teachers' Plan	ORPA	8.00%		23.70%
ORP-TIAA Teachers' Plan	ORPT	8.00%		23.70%
ORP-VALIC Teachers' Plan	ORPV	8.00%		23.70%
TRSL DROP	TRSD			
TRSL 100% Vested	TR40			23.70%
State Police Retirement				
State Police Retirement	LSPR	8.50%		55.90%
State Police Retirement Hired on or after 01/01/11	LSP1	9.50%		55.90%
State Police Retirement DROP	LSPD			
State Police Retirement DROP – Return to Work	LSPW	8.00%		55.90%
State Police 100% Vested	LT33			
Registrar of Voters Employees' Retirement				
Registrar of Voters Employees' Retirement	ROVR	7.00%		15.50%
ROVERS DROP	ROVD			15.50%

FISCAL YEAR 2011/2012 RETIREMENT CONTRIBUTION RATES

	LaGov HCM Plan Code	Employee Rate		Employer Rate
		Pre-Tax	Post-Tax	
<i>District Attorneys' Retirement</i>				
District Attorneys'	LDAR		7.00%	9.75%
District Attorneys' Drop	LDAD		0.50%	9.75%
<i>La. Deferred Comp Retirement</i>				
Plan 1, without state share	457R	7.50%		
<i>School Employees' Retirement</i>				
School Employees' (sheltered plan)	LSER	7.50%		28.60%
School Employees' Hired on or after 07/01/10	LSE0	8.00%		28.60%
School Employees' Hired on or after 01/01/11	LSE1	8.00%		28.60%
LSERS DROP	LSED			
LSERS 100% Accrual	LE35			28.60%
<i>Sheriffs' Pension & Relief Fund</i>				
Sheriffs' Pension	SPRF	10.00%		12.50%
<i>Parochial Employees' Retirement System</i>				
Soil and Water Employees, Plan B	PARB	3.00%		10.00%
Soil and Water Employees, Plan B – DROP	PARD			10.00%
Plan A	PERS	9.50%		15.75%
Plan A – DROP	PERD			15.75%
<i>Social Security</i>			4.20%**	6.20%
<i>Medicare</i>			1.45%	1.45%

*The employer share for LASERS Treasurer's Plan (LAST) was changed to 0.00% in LaGov HCM effective 07/01/2011. Since there are no employees in the plan, LASERS was unable to create an actuarial calculation for the employers share.

**The reduced Social Security employee rate only applies to calendar year 2011.

NOTE: Agencies should pay close attention to retirement plan codes used in the LaGov HCM system. The increasing number of retirement plan codes available and the similarity of some codes have created issues with employees being set up in the incorrect retirement plan in LaGov HCM.